

Exhibit 300 (BY2009)

PART ONE	
OVERVIEW	
1. Date of Submission:	2007-09-10
2. Agency:	015
3. Bureau:	45
4. Name of this Capital Asset:	Filing and Payment Compliance (F&PC)
5. Unique Project Identifier:	015-45-01-14-01-4715-00
6. What kind of investment will this be in FY2009?	
Operations and Maintenance	
7. What was the first budget year this investment was submitted to OMB?	
FY2004	
8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap.	
<p>The F&PC system supports the IRS' mission and objectives by: 1. Increasing collections of tax dollars due and owing 2. Increasing compliance with tax filing, reporting accuracy, and payment requirements through increased enforcement presence 3. Reducing the time the IRS takes to settle taxpayer accounts 4. Increasing the effectiveness of the IRS The IRS has three strategic goals. The first strategic goal, improve taxpayer service to each taxpayer, has three objectives. The F&PC project will contribute to two of the objectives. The two objectives are to provide top quality service to each taxpayer needing help with his or her return or account and to provide prompt, professional, helpful treatment to taxpayers in cases where additional taxes may be due. The F&PC system's support of the PDC program provides previously unserved taxpayers to obtain assistance in achieving appropriate resolutions to their specific compliance concerns. This will also ensure prompt, professional, helpful, and fair treatment to the taxpayers with outstanding tax obligations. The F&PC timeframes will ensure that modules are resolved more quickly, reducing penalties and interest owed by taxpayers. The second strategic goal, enhance enforcement of the Tax Law, has two objectives which are to increase fairness of compliance and increase overall compliance. The F&PC system will enable the IRS to use PCAs to work a greater percentage of collection cases each year. This will increase overall compliance with the tax laws. The PDC program will also ensure that taxpayers who do not comply will not place a burden on those who do comply. When taxpayers are treated fairly and educated to understand their tax obligations early, there is a greater potential of future compliance, an important factor in increasing overall compliance. The third strategic goal is to modernize the IRS through its people, processes, and technology. The F&PC system will increase the percentage of collection modules worked annually. Each IRS Business Operating Division (BOD) has formulated strategic objectives in alignment with IRS' Mission and three Strategic Goals and their separate objectives. The F&PC system is in alignment with the BODs' strategic goals.</p>	
9. Did the Agency's Executive/Investment Committee approve this request?	
yes	
9.a. If "yes," what was the date of this approval?	
2007-08-16	
10. Did the Project Manager review this Exhibit?	
yes	
11. Project Manager Name:	
Ragano, Rob	
Project Manager Phone:	
202-283-5308	
Project Manager Email:	
Ragano.Robert@irs.gov	
11.a. What is the current FAC-P/PM certification level of the project/program manager?	
TBD	

12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project.	
no	
12.a. Will this investment include electronic assets (including computers)?	
no	
12.b. Is this investment for new construction or major retrofit of a Federal building or facility? (answer applicable to non-IT assets only)	
no	
13. Does this investment directly support one of the PMA initiatives?	
yes	
If yes, select the initiatives that apply:	
Financial Performance	
13.a. Briefly and specifically describe for each selected how this asset directly supports the identified initiative(s)? (e.g. If E-Gov is selected, is it an approved shared service provider or the managing partner?)	
F&PC will help ensure that the government collects the taxes which are due, thus improving the financial performance of the government. The project will identify and better categorize taxpayers who have not met their tax obligations and IRS will use Private Collections Agencies to collect taxes owed.	
14. Does this investment support a program assessed using the Program Assessment Rating Tool (PART)?	
no	
15. Is this investment for information technology?	
yes	
16. What is the level of the IT Project (per CIO Council's PM Guidance)?	
Level 2	
17. What project management qualifications does the Project Manager have? (per CIO Council's PM Guidance)	
(1) Project manager has been validated as qualified for this investment	
18. Is this investment identified as high risk on the Q4 - FY 2007 agency high risk report (per OMB memorandum M-05-23)?	
yes	
19. Is this a financial management system?	
no	
19.a.2. If no, what does it address?	
Tax law compliance and tax collection.	
20. What is the percentage breakout for the total FY2008 funding request for the following? (This should total 100%)	
Hardware	0
Software	0
Services	100
Other	0
21. If this project produces information dissemination products for the public, are these products published to the Internet in conformance with OMB Memorandum 05-04 and included in your agency inventory, schedules and priorities?	
n/a	
22. Contact information of individual responsible for privacy related questions.	
Name	
Carlos Moura	
Phone Number	
202- 927-0730	
Title	

Management and Program Analyst

Email

carlos.moura@irs.gov

23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?

yes

24. Does this investment directly support one of the GAO High Risk Areas?

yes

SUMMARY OF SPEND

1. Provide the total estimated life-cycle cost for this investment by completing the following table. All amounts represent budget authority in millions, and are rounded to three decimal places. Federal personnel costs should be included only in the row designated Government FTE Cost, and should be excluded from the amounts shown for Planning, Full Acquisition, and Operation/Maintenance. The total estimated annual cost of the investment is the sum of costs for Planning, Full Acquisition, and Operation/Maintenance. For Federal buildings and facilities, life-cycle costs should include long term energy, environmental, decommissioning, and/or restoration costs. The costs associated with the entire life-cycle of the investment should be included in this report.

All amounts represent Budget Authority

	PY-1 & Earlier	PY	CY
	-2006	2007	2008
Planning Budgetary Resources	36.297	0.000	0.000
Acquisition Budgetary Resources	47.303	16.536	0.000
Maintenance Budgetary Resources	0.000	0.000	2.970
Government FTE Cost	9.667	2.806	2.739
# of FTEs	88	25	13

Note: For the cross-agency investments, this table should include all funding (both managing partner and partner agencies).

Government FTE Costs should not be included as part of the TOTAL represented.

2. Will this project require the agency to hire additional FTE's?

no

3. If the summary of spending has changed from the FY2008 President's budget request, briefly explain those changes.

The Filing and Payment Compliance Project recently received executive direction to eliminate Releases 1.3, 2.0, and 3.0. Therefore, this Summary of Spending table eliminates expenditures related to Releases 1.3, 2.0, and 3.0. The removal of these milestone and related government FTE costs reduced the total cost of the project to \$97.732M from prior year total of \$448.936M. Additionally, the MITS Enterprise Governance committee gave the F&PC project approval to move \$484k from the FY2006 management reserve to F&PC financial plan and is shown on the expenditure plan as a part of F&PC's FY2006 budget. The reason this amount was moved is because the private collection agencies, who were not originally selected filed contract protests resulting in a suspension of work order. This delayed activities supporting the originally planned transision of inventory data. IRS mitigated these delays through additional planning and meeting with the protesting private collection agencies, which resulted in the withdrawal or dismissal of all but one protest. The impact of this delay is a slight increase in total cost of \$484k, and a slower than planned initial deployment of collection cases to the private collection agencies.

PERFORMANCE

In order to successfully address this area of the exhibit 300, performance goals must be provided for the agency and be linked to the annual performance plan. The investment must discuss the agency's mission and strategic goals, and performance measures (indicators) must be provided. These goals need to map to the gap in the agency's strategic goals and objectives this investment is designed to fill. They are the internal and external performance benefits this investment is expected to deliver to the agency (e.g., improve efficiency by 60 percent, increase citizen participation by 300 percent a year to achieve an overall citizen participation rate of 75 percent by FY 2xxx, etc.). The goals must be clearly measurable investment outcomes, and if applicable, investment outputs. They do not include the completion date of the module, milestones, or investment, or general goals, such as, significant, better, improved that do not have a quantitative measure.

Agencies must use the following table to report performance goals and measures for the major investment and use the Federal Enterprise Architecture (FEA) Performance Reference Model (PRM). Map all Measurement Indicators to the corresponding Measurement Area and Measurement Grouping identified in the PRM. There should be at least one Measurement Indicator for each of the four different Measurement Areas (for each fiscal year). The PRM is available at www.egov.gov. The table can be extended to include performance measures for years beyond FY 2009.

	Fiscal Year	Strategic Goal Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Planned Improvement to the Baseline	Actual Results
1	2006	Preserve the Integrity of Financial Systems	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	90%
2	2006	Manage the U.S. Government's Finances Effectively	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	70%
3	2006	Preserve the Integrity of Financial Systems	Processes and Activities	Efficiency	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	90%
4	2006	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	75,600
5	2007	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	annual measure
6	2007	Preserve the Integrity of Financial Systems	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	as of 7/20/2007 96%
7	2007	Manage the U.S. Government's Finances Effectively	Processes and Activities	Productivity	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	as of 7/20/2007 99%

8	2007	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	as of 7/20/2007 49,916
9	2008	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	
10	2008	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	
11	2008	Manage the U.S. Government's Finances Effectively	Processes and Activities	Efficiency	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	
12	2008	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	
13	2009	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	
14	2009	Preserve the Integrity of Financial Systems	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	
15	2009	Manage the U.S. Government's Finances Effectively	Processes and Activities	Efficiency	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	

16	2009	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	
17	2010	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	
18	2010	Preserve the Integrity of Financial Systems	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	
19	2010	Manage the U.S. Government's Finances Effectively	Processes and Activities	Efficiency	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	
20	2010	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	
21	2011	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	
22	2011	Preserve the Integrity of Financial Systems	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	
23	2011	Manage the U.S. Government's Finances Effectively	Processes and Activities	Efficiency	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	
24	2011	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	

25	2012	Ensure Professionalism, Excellence, Integrity, and Accountability in the Management and Conduct of the Depart. of Treasury	Mission and Business Results	Taxation Management	Percentage of outstanding debt resolution	90% measurements equates to operat goal	100 %	
26	2012	Preserve the Integrity of Financial Systems	Customer Results	Customer Satisfaction	Customer Service satisfaction rate	70 %. The operational goals for satisfaction rate	90%. Operational goal was set at 90% satisfaction rate	
27	2012	Manage the U.S. Government's Finances Effectively	Processes and Activities	Productivity	PCAs will provide a simplified and accurate process for taxpayers to repay.	90% Will be set by actual results	95% Operational goal is set fo accuracy	
28	2012	Preserve the Integrity of Financial Systems	Technology	Compliance and Deviations	Increase organizational capacity	87% Will be set by actual results	87000 = (100%) Operational goal is set at 87000	

EA
<i>In order to successfully address this area of the business case and capital asset plan you must ensure the investment is included in the agency's EA and Capital Planning and Investment Control (CPIC) process, and is mapped to and supports the FEA. You must also ensure the business case demonstrates the relationship between the investment and the business, performance, data, services, application, and technology layers of the agency's EA.</i>
1. Is this investment included in your agency's target enterprise architecture?
yes
1.a. If no, please explain why?
2. Is this investment included in the agency's EA Transition Strategy?
yes
2.a. If yes, provide the investment name as identified in the Transition Strategy provided in the agency's most recent annual EA Assessment.
Filing and Payment Compliance (F&PC)
3. Is this investment identified in a completed (contains a target architecture) and approved segment architecture?
yes
3.a. If yes, provide the name of the segment architecture as provided in the agency's most recent annual EA Assessment.
Enterprise Transition Plan, Volume 1: Enterprise Transition Strategy (IRS)
4. Identify the service components funded by this major IT investment (e.g., knowledge management, content management, customer relationship management, etc.). Provide this information in the format of the following table. For detailed guidance regarding components, please refer to http://www.whitehouse.gov/omb/egov/ .
Component: Use existing SRM Components or identify as NEW. A NEW component is one not already identified as a service component in the FEA SRM.
Reused Name and UPI: A reused component is one being funded by another investment, but being used by this investment. Rather than answer yes or no, identify the reused service component funded by the other investment and identify the other investment using the Unique Project Identifier (UPI) code from the OMB Ex 300 or Ex 53 submission.

Internal or External Reuse?: Internal reuse is within an agency. For example, one agency within a department is reusing a service component provided by another agency within the same department. External reuse is one agency within a department reusing a service component provided by another agency in another department. A good example of this is an E-Gov initiative service being reused by multiple organizations across the federal government.

Funding Percentage: Please provide the percentage of the BY requested funding amount used for each service component listed in the table. If external, provide the funding level transferred to another agency to pay for the service.

	Agency Component Name	Agency Component Description	Service Type	Component	Reused Component Name	Reused UPI	Internal or External Reuse?	Funding %
1	2.3.4 Case Workflow Execution, Tracking and Control	Provides means for monitoring status and control of cases as they are worked by PCA's	Customer Relationship Management	Customer / Account Management			No Reuse	12
2	1.5.3 Aggregate Account Analysis	Ad Hoc reporting capabilities utilizing Business Objects	Reporting	Ad Hoc			No Reuse	12
3	1.5.3 Aggregate Account Analysis	Defined reports generated	Reporting	Standardized / Canned			No Reuse	12
4	1.3.3 Compliance Inventory Creation	Integrate taxpayer data from IRS Legacy Systems into CACS-G	Development and Integration	Data Integration			No Reuse	12
5	2.3.2 Case Initiation	Consolidates taxpayers case data into single authoritative source	Development and Integration	Enterprise Application Integration			No Reuse	12
6	3.5.2 Information Management	UNAX audit controls	Security Management	Audit Trail Capture and Analysis			No Reuse	12
7	2.9 Internal Risk Management and Mitigation	ID and Password access controls for authorized	Security Management	Access Control			No Reuse	12
8	2.3.4 Case Workflow Execution Tracking and Control	Security Administrator functionality for CACS-G with defined access controls and authority levels	Security Management	Identification and Authentication			No Reuse	12

5. To demonstrate how this major IT investment aligns with the FEA Technical Reference Model (TRM), please list the Service Areas, Categories, Standards, and Service Specifications supporting this IT investment.

FEA SRM Component: Service Components identified in the previous question should be entered in this column. Please enter multiple rows for FEA SRM Components supported by multiple TRM Service Specifications.

Service Specification: In the Service Specification field, Agencies should provide information on the specified technical standard or vendor product mapped to the FEA TRM Service Standard, including model or version numbers, as appropriate.

	SRM Component	Service Area	Service Category	Service Standard	Service Specification (i.e., vendor and product name)
1	Customer / Account Management	Service Platform and Infrastructure	Database / Storage	Database	Oracle 10g
2	Standardized / Canned	Component Framework	Data Management	Reporting and Analysis	Business Objects XI, Business Objects
3	Ad Hoc	Component Framework	Data Management	Reporting and Analysis	Business Objects XI, Business Objects
4	Data Integration	Component Framework	Data Interchange	Data Exchange	CACS-G, CGI Federal
5	Enterprise Application Integration	Service Interface and Integration	Integration	Enterprise Application Integration	Integration Broker (WEB Methods), IRS
6	Audit Trail Capture and Analysis	Component Framework	Security	Supporting Security Services	Security Access & Analysis System, IRS
7	Access Control	Component Framework	Security	Supporting Security Services	Security Access & Analysis System, IRS
8	Identification and Authentication	Component Framework	Security	Certificates / Digital Signatures	Computer Associate - Site Minder

6. Will the application leverage existing components and/or applications across the Government (i.e., FirstGov, Pay.Gov, etc)?

yes

6.a. If yes, please describe.

The project will leverage the Financial Management System's credit card processing system so the taxpayers will be able to pay their delinquent taxes using a credit card.

PART THREE

RISK

You should perform a risk assessment during the early planning and initial concept phase of the investment's life-cycle, develop a risk-adjusted life-cycle cost estimate and a plan to eliminate, mitigate or manage risk, and be actively managing risk throughout the investment's life-cycle.

Answer the following questions to describe how you are managing investment risks.

1. Does the investment have a Risk Management Plan?

yes

1.a. If yes, what is the date of the plan?

2007-05-21

1.b. Has the Risk Management Plan been significantly changed since last year's submission to OMB?

no

COST & SCHEDULE

1. Was operational analysis conducted?

no

1.c. If no, please explain why it was not conducted and if there are any plans to conduct operational analysis in the future.

At the time of this budget request, the investment was still completing development milestones. Operational Analysis will commence in FY2008 following the IRS guidelines for steady state investments.